

## Example #5- Multiple Unit Dwellings With Multiple Owners

### 2005 Real Estate Withholding Tax Statement

593-B

Attach to Form 593

**Withholding Agent (Payer/Sender) Check or**

Name, Mailing Address, City, State, and ZIP Code

All Right Escrow  
1234 Best Way  
Sacramento, CA 95827

#### Example #5A

Seller did not live in any of the units.

**Copy A FOR FRANCHISE TAX BOARD**

Intermediary	<input type="checkbox"/> Buyer
<input checked="" type="checkbox"/> FEIN	<input type="checkbox"/> California Corporation Number
99-0100000	
Social Security Number (SSN)	

**Seller or Transferor (Complete one 593-B for each seller, unless husband and wife)**

Name, Mailing Address, City, State, and ZIP Code

Harry Halfowner  
9936 Petunia Lane  
Lodi, CA 55555

Private Mailbox No.

Social Security Number (SSN)

050-00-0011

Spouse's SSN (if jointly owned)

FEIN  California Corporation Number

Harry owned a 50% interest in a four-plex. The entire sales price of the four-plex was \$840,000. Harry didn't live in any of the units.

Change Completed	Exchange Failure, or Installment Payment	3 Total Sales Price	4 Ownership Percentage
56874 PP	05-04-05	\$ 840,000	50 . 00 %
5 Address (or parcel number and county) of the California real property transferred		6 Amount Subject to Withholding  \$ 420,000	7 Amount Withheld From This Seller  \$ 13,986.00 (.0333 x Amount Subject to Withholding)
1563 Townhouse Road Sacramento, CA 95826		Check One:  <input checked="" type="checkbox"/> Total Sales Price x Ownership % <input type="checkbox"/> Installment Payment <input type="checkbox"/> Boot <input type="checkbox"/> Failed Exchange (Total Sales Price x Ownership %)	

Preparer: Name and Title (please type or print)  
Patty Perfect, Escrow Officer

Telephone Number  
( 916 ) 555-7355

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Sacramento, CA 95827

#### Example #5B

Seller lived in one of the units.

**Copy A FOR FRANCHISE TAX BOARD**

Intermediary	<input type="checkbox"/> Buyer
<input checked="" type="checkbox"/> FEIN	<input type="checkbox"/> California Corporation Number
99-0100000	
Social Security Number (SSN)	

**Seller or Transferor (Complete one 593-B for each seller, unless husband and wife)**

Name, Mailing Address, City, State, and ZIP Code

Helen Halfowner  
99999 Lincoln Village Street

Private Mailbox No.

Social Security Number (SSN)

050-00-0012

Spouse's SSN (if jointly owned)

FEIN  California Corporat

Helen owned a 50% undivided interest in a four-plex. The entire sales price of the four-plex was **\$840,000**. One unit was her principal residence (she completed Form 593-C).

After the value of her principal residence (based on square footage) is deducted, \$630,000 is subject to real estate withholding and should be entered in Box 3.

840,000 (Total Sales Price)  
-210,000 (Price of the unit Helen resided in)  
**\$630,000 (Amount to be entered in Box 3)**

**Important!**  
Enter the correct ownership percentage.

Completion, Payment, or Settlement, or	3 Total Sales Price	4 Ownership Percentage
	\$ 630,000	50 . 00 %
6 Amount Subject to Withholding  \$ 315,000		7 Amount Withheld From This Seller  \$ 10,489.50 (.0333 x Amount Subject to Withholding)
Check One:  <input checked="" type="checkbox"/> Total Sales Price x Ownership % <input type="checkbox"/> Installment Payment <input type="checkbox"/> Boot <input type="checkbox"/> Failed Exchange (Total Sales Price x Ownership %)		

Telephone Number  
( 916 ) 555-7355